

# State of Indiana

## Reconciliation of General Fund Unappropriated Surplus to General Fund Unreserved, Undesignated Fund Balance

(amounts expressed in millions)

State of Indiana General Fund and Property Tax Replacement Fund Combined Statement of Unappropriated Reserve		
	Actual FY 2000	
<b>Resources:</b>		
Working Balance, July 1	\$ 1,211.1	
Current Year resources:		
Forecast Revenue	9,142.7	
Outside Acts		
DSH	57.2	
Transfers from (to) Rainy Day Fund	15.1	
<b>Total resources</b>	<b>10,426.1</b>	
<b>Uses:</b>		
Appropriations:		
Budgeted appropriations	9,570.4	
Medicaid Shortfall	15.7	
Adjustments to appropriations	122.8	
Other expenditures and transfers:		
Judgements and settlements	8.8	
Transfer to Tuition Support reserve	10.0	
Reversions:	(134.2)	
<b>Total uses</b>	<b>9,593.5</b>	
<b>General fund reserve balance, June 30</b>	<b>832.6</b>	
<b>Reserve balances:</b>		
Tuition reserve	265.0	
Rainy Day Fund	539.9	
<b>Total combined balances / Unappropriated 'Surplus' balance</b>	<b>1,637.5</b>	
Adjustments:		
Tuition Support Reserve	(265.0)	(1)
Economic stabilization and counter-cyclical revenue "Rainy Day" fund.	(539.9)	(2)
<b>General Fund Unreserved, Undesignated Fund Balance (budgetary / cash basis)</b>	<b>832.6</b>	
Accrual adjustments	525.4	
<b>General Fund Unreserved, Undesignated Fund Balance (GAAP basis)</b>	<b>\$ 1,358.0</b>	

(1) Tuition Support is a part of the General Fund's reserved fund balance.

(2) The Rainy Day Fund is part of the General Fund's unreserved fund balance designated for allotments.

Source: General Fund, Property Tax replacement Fund, and Rainy Day Fund Summaries Fiscal year Ending June 30, 2000  
prepared by the State Budget Agency